

**DECLARATION AND POWER OF ATTORNEY**  
Patent Application

Attorney's Docket Number  
F-268  
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As below named inventors, we hereby declare that:

our residences, post office addresses and citizenships are as stated below next to our names;

we believe that we are the original, first and joint inventors of the subject matter which is claimed and for which a patent is sought on the invention entitled

**SECURE TAX METER FOR COLLECTING SALES AND/OR USE TAXES  
ON SALES THAT ARE MADE VIA THE INTERNET AND/OR CATALOG**

described and claimed in the attached specification;

we have reviewed and understand the contents of the above-identified specification, including the claims;

we acknowledge our duty to disclose to the Patent and Trademark Office all information known to us to be material to the patentability of this application as defined in Title 37, Code of Federal Regulations, section 1.56; and

we do not know and do not believe the invention was ever known or used in the United States of America before our invention thereof, or patented or described in any printed publication in any country before our invention thereof or more than one year prior to this application, that the invention was not in public use or on sale in the United States of America more than one year prior to this application, that the invention has not been patented or made the subject of an inventor's certificate issued before the date of this application in any country foreign to the United States of America on any application filed by us or our legal representatives or assigns more than twelve months prior to this application, and that no application for patent or inventor's certificate on this invention has been filed in any country foreign to the United States of America prior to this application by us or our legal representatives or assigns.

We hereby appoint the following attorneys and/or agents to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith;

Ronald Reichman  
Michael E. Melton  
David E. Pitchenik  
Robert E. Meyer

Reg. No. 26,796  
Reg. No. 32,276  
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Reg. No. 26,307

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We hereby declare that all statements made herein of our own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

|                                                          |                                 |                    |                                   |
|----------------------------------------------------------|---------------------------------|--------------------|-----------------------------------|
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| <b>Signature of Inventor</b><br><i>Frederick W. Ryan</i> |                                 |                    | <b>Date</b><br>8/21/01            |

|                                                         |                                       |                  |                                   |
|---------------------------------------------------------|---------------------------------------|------------------|-----------------------------------|
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| <b>Signature of Inventor</b><br><i>Vadim L. Stelman</i> |                                       |                  | <b>Date</b><br>8/21/01            |